



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Randall Pellman  
DOCKET NO.: 11-00191.001-R-1  
PARCEL NO.: 11-24-480-023

The parties of record before the Property Tax Appeal Board are Randall Pellman, the appellant; and the Winnebago County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$5,048  
IMPR.: \$45,542  
TOTAL: \$50,590**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of brick exterior construction containing 2,996 square feet of living area.<sup>1</sup> The home is 77 years old. Features of the home include a full, partially finished basement, central air conditioning, a fireplace and a 480 square foot two-car garage. The dwelling is situated on approximately 7,693 square feet of land area located in Rockford Township, Winnebago County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property prepared by Christopher Sendele, a state certified appraiser. The appraiser was not present at the hearing. The intended use of the appraisal report was for a mortgage finance transaction. The appraisal report conveys an

---

<sup>1</sup> The appellant's appraiser reported a dwelling size of 2,876 square feet of living area, but was not present at the hearing to provide testimony. The board of review reported a dwelling size of 2,996 square feet, which was supported by testimony from the deputy township assessor.

estimated market value for the subject property of \$125,000 as of January 13, 2012 using the sales comparison approach to value.

Under the sales comparison approach to value, the appraiser utilized three comparable sales and two listings located from .21 to .56 of a mile from the subject property. The comparables consist of a cape cod, a bungalow, a colonial and 2, tudor style dwellings of undisclosed exterior construction containing from 2,062 to 2,485 square feet of living area. The homes range in age from 58 to 90 years old. The comparables have lot sizes ranging from 6,612 to 15,400 square feet of land area. Features include basements, two of which have finished area and two-car or three-car garages. Four comparables have central air conditioning, one comparable has an inground swimming pool and one comparable has a sun room. The sales occurred in November or December 2011 for prices ranging from \$122,500 to \$159,000 or from \$49.30 to \$67.83 per square foot of living area including land. The two listings had asking prices of \$154,900 and \$158,000 or \$75.12 and \$75.78 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject for date of sale/time, site, quality of construction, condition, room count, gross living area, rooms below grade, heating/cooling, garage/carport, porch/patio/deck, inground swimming pool and sun room. The adjusted sale prices ranged from \$121,300 to \$140,000. Based on the adjusted sale prices, the appraiser concluded the subject had an estimated market value under the sales comparison approach of \$125,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$42,000 to reflect the appraised value.

At the hearing, the board of review objected to consideration of the appraisal since the appraiser was not present to provide testimony and/or be cross-examined with regard to the report. The objection was taken under advisement by the Board's Administrative Law Judge.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$50,590 was disclosed. The subject's assessment reflects an estimated market value of \$154,332 or \$51.51 per square foot of living area including land using Winnebago County's 2011 three-year average median level of assessments of 32.78%.

In rebuttal, the Assessor asserted the appellant's appraiser selected sales of homes that are of a different style when compared to the subject. Additionally, the appraisal's effective date of January 13, 2012 is greater than one year after the subject's January 1, 2011 assessment date.

In support of the subject's assessment the board of review submitted information provided by the Rockford Township Assessor's Office containing a grid analysis of four comparable

sales located within 5 blocks from the subject. The comparables are improved with two-story dwellings of frame or masonry exterior construction that range in size from 1,920 to 2,167 square feet of living area. The homes range in age from 76 to 104 years old. The comparables' lot sizes were not disclosed. Features include basements, one of which has finished area and garages ranging in size from 360 to 680 square feet of building area. Two comparables have central air conditioning and three comparables have a fireplace. The comparables sold from September 2009 to May 2011 for prices ranging from \$107,500 to \$143,500 or from \$49.63 to \$70.59 per square foot of living area, including land.

The board of review's representative called Rockford Township Deputy Assessor, Cindy Onley, as a witness. Onley testified that the board of review's comparables are of similar style, location, construction grade, desirability and condition when compared to the subject, except comparable #2 which is in fair condition due to its view on State Street. In addition, Onley testified that the subject's sketch was drawn using exterior measurements.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued that the appraiser also used exterior measurements when calculating the subject's size.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports the subject's assessment.

As an initial matter, the Property Tax Appeal Board hereby sustains the objection of the board of review as to hearsay. The Board finds that in the absence of the appraiser at hearing to address questions as to the selection of the comparables and/or the adjustments made to the comparables in order to arrive at the value conclusion set forth in the appraisal, the Board will consider only the appraisal's raw sales data in its analysis and give no weight to the final value conclusion made by the appraiser. The Board finds the appraisal report is tantamount to hearsay. Illinois courts have held that where hearsay evidence appears in the record, a factual determination based on such evidence and unsupported by other sufficient evidence in the record must be reversed. LaGrange Bank #1713 v. DuPage County Board of Review, 79 Ill. App. 3d 474 (2<sup>nd</sup> Dist. 1979); Russell v. License Appeal Comm., 133 Ill. App. 2d 594 (1<sup>st</sup> Dist. 1971). In the absence of the appraiser being available and subject to cross-examination regarding methods used and conclusion(s) drawn, the Board finds that the weight and credibility of the evidence and the value conclusion of \$125,000 as of January 2012 is significantly diminished.

For this appeal, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the sales in this record support the subject's assessment.

The parties submitted a total of seven sales and two listings for the Board's consideration. The Board gave less weight to the board of review's comparables due to their significantly smaller sizes when compared to the subject. In addition, comparable #3's sale date occurred greater than 15 months prior to the subject's January 1, 2011 assessment date. This sale would not be probative of the subject's real estate market as of the subject's January 1, 2011 assessment date. Likewise, the Board gave less weight to the appellant's comparables #4 and #5 due to their significantly smaller sizes when compared to the subject. The Board also gave less weight to the appellant's comparable #1 due to its dissimilar one-story style when compared to the subject. The Board finds the remaining two sales submitted by the appellant were relatively similar to the subject in location, style, size, construction and features. These properties also sold most proximate in time to the January 1, 2011 assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables had sale dates occurring in November and December 2011 for prices of \$148,000 and \$159,000 or \$60.66 and \$67.83 per square foot of living area including land. The subject's assessment reflects a market value of \$154,332 or \$51.51 per square foot of living area, including land, which is within the range on a total market value basis and below the range of the best comparables on a square foot basis. The Board takes notice that the comparables have smaller dwellings when compared to the subject. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, it's per unit value decreases. Likewise, as the size of a property decreases, it's per unit value increases. Based on this analysis, the Board finds the subject's lower per square foot improvement assessment is well justified given its larger size. Therefore, no reduction in the subject's improvement assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

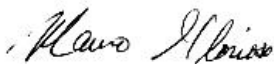


Chairman



Member

Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 22, 2013



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.